

Needs Analysis of English Materials for Accounting Study Program

Hasriadi

hasriadi.hasby@yahoo.com

Muh. Asfah Rahman

asfah_rahman@yahoo.com

Kisman Salija

kisman.salija@unm.ac.id

Universitas Negeri Makassar, Indonesia

ABSTRACT

This research was aimed to find out the needs of the students of accounting study program and to develop suggested syllabus of students of accounting study program. This research employs mix-methods with quantitative and qualitative design. The subject of the research was the students, graduates and lectures of accounting study program of YPUP Makassar. Learning needs and language needs questionnaires, interview and documents analysis were constructed to find the needs of the students of the English materials for accounting students. The findings revealed that the students of accounting program needs a specific material in learning English which has tight relationship with their study program. While English skills are needed to be combined with the knowledge target of accounting, especially reading for understanding some report and writing presentation papers.

Keywords: Accounting Program, English Materials, Students' Needs.

INTRODUCTION

The English language had become the accepted international language of technology and commerce, in a variety of contexts and situations where the specific needs, demands, and wishes of the learners had to be considered rather than those of the teachers. English had been used in every aspect of life, and it is the only foreign language that given a special status to be learnt as a compulsory subject at schools and universities in Indonesia. Thus, the government of Indonesia through the Department of Education had put English into the national curriculum from elementary school up to universities.

Learning English is important for students in university who are going to face the real working field right after graduating, especially accounting study program. Accounting program is selected because accountant including one of the professions from eight professions that will be affected by the free market policies contained in the ASEAN Mutual Recognition Arrangement (MRA) (Teowira, 2015). Therefore, one of the necessary to improve the quality of the students' ability to be able to meet the challenges and opportunities in the ASEAN Economic Community (MEA) that is to improve their international language skills. English language plays the role to make the students get qualified when they apply for job in Indonesian or overseas companies that require the professional worker. However, most of the students of accounting study program in Indonesia have a problem to meet their needs in English caused by the material to learn English that they learn in college with the needs of students learning English is different. As a result, they are difficult to improve their proficiency in English language learning.

Some studies have confirm that the needs analysis can best be implemented in course design development and give a positive impact on the improvement of the course quality. Albakrawi (2013) in his study "Needs Analysis of the English Language Secondary Hotel Students in Jordan". His study found that therewere some real special English language needs and interests for thestudents in hotel stream in Jordan; It motivates students to learnand build their self-confidence toward the learning process. In line with that, Ratnah (2013) mentioned that needs analysis has a vital role in the process of designing and carrying out of a language program, needs analysis makes sure that a course will be relevant and satisfying to the learner. The result of needs analysis was used to analyze the textbook used in ESP classroom. This finds that one factor causing the failure of the students in learning English at travel and tourism, the textbook is not fully relevant to students' needs. The content of the textbook is not suitable for the students' level of proficiency and the students' needs in the workplace.

A combination of these important factors expanded the demand for English to suit particular needs and the requirement for increased English for Specific Purpose (ESP) courses. These needs then acted as a guide to design ESP course materials. With

such views, needs analysis is important to be conducted before designing the ESP course to find what the students of accounting study program need. In order to have appropriate materials, the researcher has done a research on it, and formed the result in a form of syllabus for accounting study program.

REVIEW OF LITERATURE

A. ENGLISH FOR SPECIFIC PURPOSE (ESP)

ESP is a concerning major activity in the whole world for today. It is a firm in involving training, education, practices upon three major realms of knowledge including language, pedagogy and the students' or participants' specialist areas. Wright (1992) states that purposes it means that type of the language learning, which has its focus on all aspect of language pertaining to a particular field of human activity. Kennedy and Balitho (1984) mentioned that ESP is a relatively new discipline within applied linguistics that bit a new learner-centered approach to English language teaching whose methodology is based on the specific needs of the learner.

Hutchinson and Waters, 1987 see ESP make use of methodology and activity of discipline it serve by focusing in the language appropriate to this activities. As a specific approach to language teaching, ESP requires that all decision as to content and methods be based on the learner's reason for learning. ESP is as a branch of English language Teaching (ELT) and referred as 'applied ELT' as the aims and contents of any ESP course is based on specific needs of the learners.

B. NEEDS ANALYSIS

Needs analysis is identified as goals and content of a course. It examines what the learners know already and what they need to know. Needs analysis make sure that the course will contain relevant and useful things to learn. Good needs involve asking the right questions and finding the answers in the most effective way (Macalister & Nation, 2011). It also refers to the activities which then involved in gaining information that will serve as the basis of developing an appropriate curriculum for the learning needs of particular group of students (Basri and Hafsa, 1999). Needs analysis involves

the assessment of needs for which a learner or group of learners may require language. As a research area, it started in early 1970s along with the development of the communicative approach, and has gone through substantial development in 1980s and 1980s owing much to the work done by Munby (1978). The expert of communicative approach argued that the systematic analysis should be the main procedure in selecting the instructional materials of learners' need for target language.

This research applied needs analysis based on the concept offered by Dudley-Evans and John (1998) which stated that needs is divided into two namely *the learning needs* source from professional and personal information about the learners and *language needs* which refers to 5Ws (who-what-when-why and how) the learners learn English. They also pose several questions considering the kind of information that is necessary for the course design to obtain an analysis of *learning needs* and *language needs*.

There are clear several question for *learning needs* in setting up the specific needs of the learners as the concepts offered by Dudley-Evans and John (1998) in the following five points: 1) Why are the learners taking the course? 2) How do learners learn? 3) What resource are available? 4) Who are the learners? 5) Where and when will be the ESP take place? Meanwhile, the clear setting up for the *language needs* described in the following five questions: 1) Why is the language needed? 2) How will the language be used? 3) What are the content areas being? 4) Who will use the language and with whom? 5) When will the language be used?

The methodological, administrative and psychological needs must occupy the same space in needs analysis as the target needs do. ESP learning is not a mechanical project to be imposed mechanically on the learners. The whole ESP program is an enjoyable, pleasing, manageable, generative, creative and productive activity. It is only possible when it is based on the full potential and constraints of both target needs and the learning situation. It needs to be clear, at this point, that learning is a broader term than learner. Though, being the most fundamental building block, a learner is the central part, yet not the whole of a learning process. There is much more in the overall learning process than just the learner to consider. Altman and James (1980), though following

the term of learner-centered language teaching, points out three main distinctions of the learning or learner-centered approach in comparison with curriculum-centered and teacher-centered instruction. In learner-centered teaching approach, the needs and abilities of the learners determine the curriculum details and teaching requirements of the course. There are four main perspectives to view the learner-centered language teaching program: goals, means, rate, expectations.

RESEARCH METHODS

This research has been done in one of the university in Makassar. There were three different groups were taken as the subject of this research. The first group was the students who were still studying in accounting study program. There were 35 students of the second semester of STKIP YPUP Makassar who were taken as a sample of this research. The second group was the accounting study program graduates who had been working variety fields. The researcher used convenience for accounting study program graduates whoever available at the time. The third group was the lecturers who had been teaching in accounting study program of STKIP YPUP Makassar.

The researcher applied mixed-method for this research which combined qualitative and quantitative research techniques, methods, approaches, concepts into a single research for administering all instruments accurately and consistently based on its instruction.

The questionnaire as the first instrument in this research were then given to the students who were still studying at college and graduates who had been working while the interview, which given for graduates and accounting English lectures to obtain deeper information. The interview was conducted in face to face by audio recording and in one-to one participant and then the document analysis was examined to affirm the data from questionnaire and interview which then analyzed by using percentage and frequency, diagram and quadrant matrix to identify the students' needs in English materials.

FINDINGS AND DISCUSSION

The researcher applied needs analysis based on the concept offered by Dudley-Evans and John (1998) namely *the learning needs* source from professional and personal information of the learners and the *language needs* which refers to 5Ws for the learners learn English.

Based on the objectives of the research, hence the focus here is to find out the students' needs that reflected in the result of the research. It means that after analyzing and doing triangulation the data from the whole instruments, the syllabus provided can be claimed as the result of the students' needs

1. LEARNING NEEDS OF THE STUDENTS

Learning needs of this research covers English language skills, teaching activities and language preferences in term of approaches and strategies in learning English for Specific Purposes in classroom setting. As indicated by the result of the questionnaire and interview, the researcher found that all the language skills; speaking, listening, reading, writing are used in the classroom. Even though, based on the results of doing triangulation by considering the all conceptual variables, the English language skills regarding to the learning needs for the students need the most is speaking skill and following by the other skills; writing, reading, listening as described on the following figure:

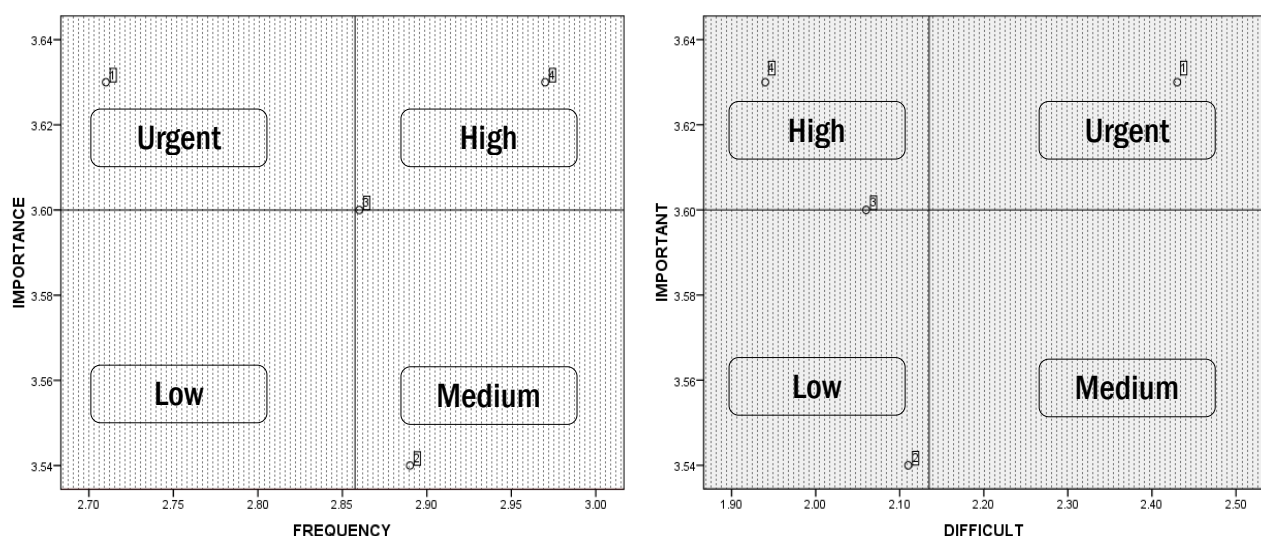


Fig. 1

Fig. 2

Notes:

- [1] Speaking
- [2] Listening
- [3] Writing
- [4] Reading

This result is quite relevant with the data gained from the existing course outline gained from this university,

“The course is designed, firstly, to make participants aware that speaking is a complex process which needs to be understood in order to speak it, and subsequently, evaluate it before integrating it with psychological aspects and with the skill of speaking. Secondly, speaking, one of the most difficult skills language learners have to face, has traditionally been forced into the background while teachers of English have spent most of their classroom time trying to teach their students how to Speak. In addition to this, outside of the classroom, Speaking is used twice as often as possible. Inside the EFL classroom, speaking is frequently the skill with the shortest time slot during class time. The aim of the course is, then, to provide useful theoretical background and strategies to reflect on and thereby optimize the teaching and learning of speaking skills” (Course objective outline in YPUP Makassar)

Accordingly in the course objective above, the reinforcement priority English skill is only speaking as well. It seems that this institution does not much realize how important this four integrated skills are. Listening skills for example, it is neither completely put into course outline as objective course nor students perception based on the result of the data. Therefore, it can be inferred that this skill in all aspect is far from necessary. Whereas, involving this skill including the other skills are opportunity to interact in an almost real communicative situation, as Eli Hinkel (2006, in Harmer 2001) said that in meaningful communication, people employ incremental language skill, not in isolation, but in tandem. In other words, since the communicative language is considered as a whole, then the teaching of it should be integral as well, because that

would facilitate the students' natural language interaction. Thus, based on the explanations, the researcher decides to take the all skills as a consideration in designing syllabus at least in an arranged portion of English language skills use in learning according to data results.

According to what was inquired, it can be said that the integration of the four skills of the English language in fact influences on the students' performance. Nevertheless, it is not only a matter of integrate the four skills of the English language, but how to integrate them in a lesson, in order to make the students to be involved in a real communicative situation. Moreover, there are other relevant aspects within a class that can make the lesson more or less effective in terms of language learning. Learning preference in term of the ways of learning with others, the finding obtained (Figure 4) showed that self-study and study in small group are more preferred than study in big group and pair study. In terms of learning activities, the results showed that study through listening and pronouncing, study through listening and reading, study while taking notes and study through repetition what is heard are preferred by the students.

<i>Skills</i>	Total	Mean Score
<i>Self-Study</i>	120	3.43
<i>Pair Study</i>	116	3.31
<i>Study In Small Group</i>	119	3.40
<i>Study In a Big Group</i>	118	3.37
<i>Study Through Listening</i>	118	3.37
<i>Study Through Reading</i>	118	3.37
<i>Study Through Listening and Pronunciation</i>	125	3.57
<i>Study While Taking Notes</i>	119	3.40
<i>Study Through Repetition and what is heard</i>	117	3.34
<i>Study Through Memorizing and Conversation</i>	117	3.34

0 – 1.50 = Not important 2.51 – 3.50 = Important
 1.51 – 2.50 = Less important 3.51 – 4.00 = Very important

Figure 3. The Mostly Preferred Learning and Teaching Activities

Furthermore, according to the respondents, learning English by using games should be taken into account when design syllabus. As expressed in the interview data

“harusnya begini.. ketika kita sudah masuk ke pembelajaran dunia akuntansi.. harusnya semua akun itu sudah dijadikan istilah akuntansi.. jangan lagi pakai bahasa Indonesia.. supaya kita terbiasa.. jadi pembelajaran pengantar satu, pengenalan akun.. itu nggak ada pengenalan akun bahasa Indonesia, bukan bahasa Inggris semua.. kemudian misalkan dalam pembelajaran bahasa Inggris dikelas harusnya kalau dalam pembelajaran yang paling menarik itu misalkan kita jadikan games”(it should be, when we have entered the field of accounting.. the entire accounts should have become accounting terms.. no more terms in bahasa Indonesia.. so we can get used to it.. so the introduction one of the material, no more introduction of accounting in bahasa Indonesia, even though not English at all.. and then, in learning English in class, the most interesting teaching method is making games), 1st Graduate.

“untuk mahasiswa akuntansi metode yang harusnya digunakan itu kombinasi game.. game yang produktif yang membuat mereka lebih cepat tangkap yang membuat mereka semua terlibat”(for accounting students, the method used is a combination of games.. the productive games that make them respond faster and make them all involved in it), 1st Lecture.

The researcher inferred the learning preferences that respondents need the most. Learning preference in terms of studying with others and in terms of ways of learning by using teaching equipment in learning English are cooperative learning strategies and communicative activities.

To sum up, it describes the learning preference in term of learning with others that the students are preferred the most, those are self-study, study in small group, study in big group and pair study. Meanwhile, in case the learning preferences in term of learning by using teaching equipment, it shows that study through listening and pronouncing is more preferred than, study through listening, Study through reading and study while taking notes.

2. THE LANGUAGE NEEDS IN THE WORKPLACE

The data gained from the instruments were in the matter of four English skills. Basically, accounting students need to learn English for their professional carrier. Then, they need to learn English language skills namely speaking, reading, listening and writing. The workplace English language use which has been identified predominantly

referred to conversational skills for social interactions with colleagues and communicative competence for presentations in common companies meetings. This interest was drawn from the belief that speaking was the most effective means of communication. This belief was also common in other EFL contexts such as in Jordan (Al-Jamal, 2014), China (Zhang, 2009), and Thailand (Boonkit, 2010). But in fact, for the accountant, reading and writing are mostly needed to be learnt in order to face the real workplace as presented by questionnaire results from the graduates (Fig.4-5) because those two English language skills were dropped down at the rate of *urgent* and *high* priority used in the workplace. As described in the following figure:

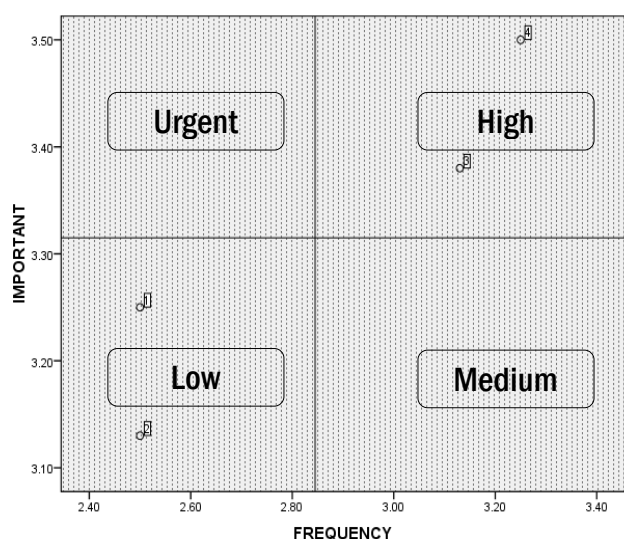


Fig. 4

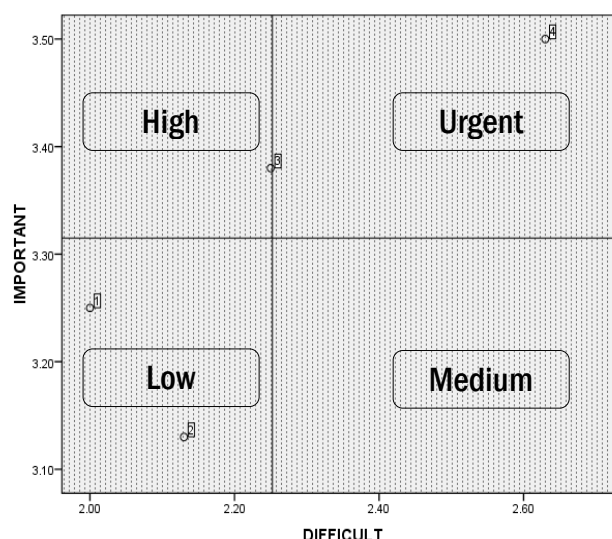


Fig. 5

Moreover, the interview data also support the questionnaire results as stated:

“nanti ada namanya rekonsiliasi, rekonsiliasi itu berapa kurs disini kita kalikan sama sini rupiahnya itu akan kita kalikan dengan rupiah atau kurs yang ada disana.. jadi kita memang kuasai oh.. istilah ini.. ini yang dibeli.. otomatis mereka juga yang dia Amerika, pasti gunakan istilah bahasa inggris Amerika, kita disini pakai bahasa Indonesia.. yang itu harus ada satu laporan keuangan yang mewadahi misalkan yang dari Amerika ini dan Indonesia.. itu namanya laporan konsolidasi.. itulah pentingnya bahasa inggris diakuntansi” (there is also a name for reconciliation, we are exchanging the rupiah means multiplied by the rupiah or the exchange rate.. so we really need to master these terms.. there must also be one financial report that accommodates those all, for the

example of this from America and Indonesia, that's called consolidated account.. that is the importance of accounting English), 1st Graduate.

“bahasa inggris yang harus dipelajari adalah bahasa inggris yang bersifat akuntansi karena ditempat kerja kita kadang membuat laporan dalam bahasa inggris”(the English material that must be studied is English specific for accounting, because we sometimes make reports in English at workplace), 4th Graduate.

The result of the language skills needed was reasonable because most of the graduates especially in their field are demanded to be able to make the international report, as stated Dyson (2004) said that accounting is a service provided for those who need information about an organization's financial performance, its assets, reports and its liabilities. Furthermore, it is also in line with those visitors or their co-worker in their companies who do not use English as their main communication language. However, considering the target situation where the accounting will use the language, in case when the accounting face native, non-native or foreign guest who cannot speak Bahasa Indonesia especially in their own office, the accountants surely still need the speaking and listening skill as well to anticipate that kind of situation. Moreover, suggesting these two English language skills actually had been proposed by the lecture in his interview:

“untuk jurusan akuntansi, kita orientasinya kepada kemampuan speaking.. jadi kita orientasinya ke speaking karna mereka tidak butuh structure ataupun tata bahasa tapi mereka lebih berorientasi pada kemampuan speaking.. oral proficiency” (for the accounting major, our orientation is directed toward speaking skills.. so the students are oriented towards speaking because they do not need structure or grammar but they are more oriented to speaking ability.. the oral proficiency), 1st Lecture.

In line, in the term of using English by the graduates in the workplace according to the questionnaire (Figure 6) shows that they often speak English with their boss and co-worker and also communicating in English by Fax/Email, but they seldom to speak in English with both native and non-native speakers neither speaking English by Phone as well. As presented below:

	Total	Mean Score
Do you speak English with the native speaker?	15	1.88

<i>Do you speak English with non-native speaker?</i>	15	1.88
<i>Do you speak English with your boss and co-worker?</i>	24	3.00
<i>Do you communicate in English by phone?</i>	13	1.63
<i>Do you communicate in English by Fax/Email?</i>	25	3.13

0 – 1.50 = Not important 2.51 – 3.50 = Important
 1.51 – 2.50 = Less important 3.51 – 4.00 = Very important

Figure 6. The use of English in the Workplace

From these explanations, the researcher conclude that the four English language skills are considered to take into account in designing syllabus at least the portions are arranged as needed.

Meanwhile, the importance of English language to be learned is proven by the findings of the data (Figure 7) which showed the all respondents have agreed that English would have very important role to be success in career followed by English for information exchange, to get scholarship, to succeed in study and for personal need.

	Total	Mean Score
<i>To succeed in study</i>	27	3.38
<i>To be success in carrier</i>	32	4.00
<i>For information exchange</i>	29	3.63
<i>To get scholarship</i>	26	3.25
<i>For personal need</i>	27	3.38

0 – 1.50 = Not important 2.51 – 3.50 = Important
 1.51 – 2.50 = Less important 3.51 – 4.00 = Very important

Figure 7. The Importance of English

It also supported by the interview result from:

“saya kira itu penting karena sekarang apalagi didunia kerja kita sudah berada di AFTA.. dan memang bahasa inggris itu bisa membuat kita mampu bersaing Negara-negara lain di ASEAN”(I think that is important, because currently we have been facing the AFTA.. and English can make us able to compete with people from other countries in ASEAN instead), 4th Graduate.

“yes.. pengaruhnya otomatis sangat besar ee.. kita bandingkan saja ketika masiswa akuntansi yang belajar dan tidak belajar.. pasti yang belajar bahasa inggris akan lebih baik outcomenya daripada yang tidak belajar bahasa inggris.. jadi dengan bekal bahasa inggris otomatis nanti karir mereka lebih baik lagi daripada yang tidak belajar bahasa inggris” (yes.. it has a quite large effect.. we could compare it when accounting students who study and who do

not.. surely student who study English will have better outcomes than who do not study English.. so with English, the career for students who study English are better than students who do not), Graduate 2.

Furthermore, from the whole results of graduates' interviews about the importance of English language, the all participants had the biggest attention to Asian Free Trade Area (AFTA), hence the researcher argued that the student of accounting needs their own materials in learning English to support their future professions. Their future profession would be as accountants who need their specific knowledge in accounting and at the same time the needs of learning English perceived would be very important as well to face the free trade area. Whereas in learning English through General English could not help the students much to solve the problems which actually faced in field, Suyadi (2016). By considering that issue, relating to the validated topics given by Frendo and Mahoney (2007) with the result of the research, it can be found that the topics which need to learn by the students are Accounting Principles, Creative Accounting, Profit and Loss Statement, Balance Sheet, Explaining Accounts, Tax Systems, Method of Depreciation, Roles of Auditors, Types of Audits, Auditor-client relationship, Describing Graphs, Defining Management Accounting, Cross-border Investments and Different Accounting Practices (as listed in the Figure 8 below).

<i>Language Function</i>	Total	Mean Score
<i>Jobs in Accounting</i>	25	3.13
<i>Accounting Principles</i>	26	3.25
<i>Creative Accounting</i>	27	3.38
<i>Profit and Loss Statement</i>	24	3.00
<i>Balance Sheet</i>	25	3.13
<i>Explaining Accounts</i>	22	2.75
<i>Tax Systems</i>	24	3.00
<i>Method of Depreciation</i>	23	2.88
<i>Roles of Auditors</i>	28	3.50
<i>Types of Audits</i>	23	2.88
<i>Auditor-client relationship</i>	26	3.25
<i>Describing Graphs</i>	19	2.38
<i>Defining Management Accounting</i>	21	2.63
<i>Cross-border Investments</i>	21	2.63
<i>Different Accounting Practices</i>	24	3.00

<i>0 – 1.50 = Not important</i>	<i>2.51 – 3.50 = Important</i>
<i>1.51 – 2.50 = Less important</i>	<i>3.51 – 4.00 = Very important</i>

Figure 7. The Language Topics Used in the Workplace

To sum up, the language skills that the graduates need are reading, writing, speaking and listening. While about the language function needed include Accounting Principles, Creative Accounting, Profit and Loss Statement, Balance Sheet, Explaining Accounts, Tax Systems, Method of Depreciation, Roles of Auditors, Types of Audits, Auditor-client relationship, Describing Graphs, Defining Management Accounting, Cross-border Investments and Different Accounting Practices.

Having data analyzed, in order to design the syllabus for accounting study program, the researcher applied a Notional/functional syllabus. This kind of syllabus in which the content of language teaching is the collection of the functions that are to be performed when language is used, or of the notions that language is used to express. For example, informing, agreeing, apologizing, requesting, promising and any other expression. The existing course outline that have been discussed in the previous seemed have not already met the needs of accounting students completely. But there are still some considerations concerning to the contents of the existing course outline, those are the course description, course objective, motivating strategies and skill practice that had been used.

Meanwhile, the newly designed syllabus has to meet typical contents and proficiency based on the needs of the accounting students. Here the newly design syllabus that proposed to be used for students of accounting study program (Appendix);

CONCLUSION AND SUGGESTION

After analyzing the students' learning needs and language needs, the researcher suggests that the syllabus used by the lecturers in teaching accounting students should include topics, language function and focus, English focus skills, competence and teaching strategies and surely based on the students' needs. So in this case, functional/notional syllabus is suitable for accounting students. For more details about

the suggested syllabus, the researcher designs a syllabus based on the students' needs that have been identified through this research.

Furthermore, based on the explanation above, the researcher infers that the existing course outline applied by lecturers have not been accordance with the students' needs. This statement is clearly confirmed by the findings of the data through the all instruments of this research that the most needed skills by the students are reading and writing. While the existing course outline used tend to be more general; it only focuses on general English. The result of this research is in line with the study result found by Dedi (2016) which revealed that the existing materials had not fulfilled yet the students' need.

Of course, this is unexpected thing since the students need to learn based on their needs, in case English for accounting, as Hutchison and Waters (1987) stated that the ESP is an approach to language which aims to meet the needs of particular learners. Therefore, after analyzing the students' learning and language needs, the researcher design syllabus based on the students need that can be used or applied by lecturers in general and in STKIP YPUP Makassar.

At least a limitation of the present study should be noted for the curriculum designers of accounting subject, particularly in accounting English curriculum should evaluate the adequacy of the existing syllabus, materials, and even create a new syllabus and materials that based on the students' need.

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